

Maine Revised Statutes
Title 36: TAXATION
Chapter 451: GASOLINE TAX

§2906. REPORTS; PAYMENT OF TAX; ALLOWANCE FOR LOSSES

1. Monthly reports. Every licensed distributor, wholesaler, importer and exporter shall file with the State Tax Assessor on or before the 21st day of each month a return stating the number of gross gallons of internal combustion engine fuel received, sold and used in the State by that licensed distributor, wholesaler, importer or exporter during the preceding calendar month. The return must be filed on a form prescribed and furnished by the assessor and must include any other information reasonably required by the assessor.

[2009, c. 434, §42 (AMD) .]

2. Payment of tax. At the time of filing the return required by this section, each licensed distributor and importer shall pay to the assessor the tax imposed by section 2903 on each gallon reported as sold, distributed or used.

[2009, c. 434, §43 (AMD) .]

3. Allowance for certain losses. An allowance of not more than 1/2 of 1% from the amount of internal combustion engine fuel received by a licensed distributor, plus 1/2 of 1% on all transfers in vessels, tank cars or full tank vehicle loads by a licensed distributor in the regular course of the licensed distributor's business from one of the licensed distributor's places of business to another within the State, may be granted by the assessor to cover losses sustained by the licensed distributor through shrinkage, evaporation or handling. The total allowance for these losses must be supported by documentation satisfactory to the assessor and may not exceed 1% of the receipts by the licensed distributor. The allowance must be calculated on an annual basis. A further deduction may not be allowed unless the assessor is satisfied upon definite proof submitted to the assessor that a further deduction should be allowed for a loss sustained through fire, accident or some unavoidable calamity.

[2013, c. 381, Pt. B, §32 (AMD) .]

4. Refunds to retailers. A retail dealer is entitled to a refund for tax paid on account of shrinkage or loss by evaporation of internal combustion engine fuel in an amount no greater than 1/2 of 1% of the tax paid on gross purchases of such fuel delivered into retail storage tanks from which it is dispensed into the fuel tank of a motor vehicle or watercraft. The procedure for such a refund is as follows.

A. All applications for refunds must be made under penalties of perjury and must be made semiannually within 90 days after June 30th and December 31st respectively. [1997, c. 738, §5 (NEW) .]

B. The application must be made on a form prescribed and furnished by the assessor and must be accompanied by a statement from the distributor, supplier or wholesaler of the gross purchases of internal combustion engine fuel made by the retail dealer during the relevant 6-month period. [2007, c. 438, §68 (AMD) .]

C. The assessor shall calculate the amount of the refund due on all properly completed applications and certify that amount and the name of the person entitled to the refund to the Treasurer of State. The Treasurer of State shall make a certified refund from taxes imposed by this chapter. [2007, c. 438, §68 (AMD) .]

[2007, c. 438, §68 (AMD) .]

5. Monthly reports from wholesalers.

[2009, c. 434, §45 (RP) .]

SECTION HISTORY

1965, c. 504, §1 (AMD). 1967, c. 28, (AMD). 1967, c. 94, §8 (AMD).
1967, c. 544, §95 (AMD). 1969, c. 426, §§5,6 (AMD). 1971, c. 529, §§3,4
(AMD). 1973, c. 7, §1 (AMD). 1975, c. 11, §1 (AMD). 1977, c. 679,
§§16-21 (AMD). 1979, c. 378, §22 (AMD). 1981, c. 364, §33 (AMD). 1983,
c. 94, §C13 (AMD). 1983, c. 862, §87 (AMD). 1991, c. 529, §D4 (AMD).
1991, c. 529, §E (AFF). 1991, c. 546, §26 (AMD). 1991, c. 546, §43
(AFF). 1991, c. 592, §D4 (AMD). 1991, c. 846, §34 (AMD). 1997, c. 738,
§5 (RPR). 2007, c. 438, §§66-69 (AMD). 2009, c. 434, §§42-45 (AMD).
2013, c. 381, Pt. B, §32 (AMD).

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